

INDIVIDUALS WITH DISABILITIES EDUCATION ACT (IDEA)

***Final Maintenance of Effort Report ***

(MOE for State FY 2008 IDEA, Part B Applications)

Expenditure Comparison using the Trustees' Reports for State FYs 2005 and 2006
Per-Student Calculated on the Child Count taken December 1, 2004 (FY 2005) and 2005(FY 2006)
Local Funds Calculated using State Allowable Cost Payments for State FYs 2005 and 2006
Allowable Reduction for State FY 2006 Calculated using Part B Allocations for State FYs 2006 and 2007

PRIME APPLICANT: 0965 Billings Elem 56 Yellowstone

PLEASE NOTE: The applicant is eligible to reduce their level of expenditure for School
Fiscal Year 2007 by this amount: \$14,282

For FY 2007, an applicant may treat as state and local funds 50% of the amount of Part B funds it is eligible to receive that exceeds the amount it was eligible to receive under Part B for the previous fiscal year. The 50% is calculated by comparing the total allocations for FY 2006 and FY 2007 excluding supplemental flow-through funds. The above information informs the applicant of the amount it may reduce its level of expenditures for the current fiscal year. This is for informational purposes only and is NOT used in the calculation of MOE shown below. [20 USC 1413(a)(2)(C)(i)]

STATE AND LOCAL FUNDS

APPLICANT TOTALS

Fiscal Years	Child Count	Expenditures - State and Local Funds	Total IDEA Part B Allocations	Total Allocations Excluding Supplemental Flow-Through	Allowable Reduction*
2005	2277	11,122,106	3,226,042	3,160,687	
2006	2213	11,892,612	3,409,670	3,274,918	57,115
2007			3,449,058	3,303,483	14,282

*Allowable reduction is based on 50 % of increase in IDEA Part B allocation excluding supplemental flow-through.

1. DID THE APPLICANT MAINTAIN EFFORT BY EXPENDITURE COMPARISON?

Subtract state and local expenditures for FY 2005 from state and local expenditures for FY 2006 770,506

Is the Expenditure Difference greater than or equal to zero? YES
(IF YES, APPLICANT HAS MAINTAINED EFFORT. IF NO, GO TO STEP 2.)

2. IS THE EXPENDITURE DIFFERENCE WITHIN THE RANGE OF THE ALLOWABLE REDUCTION FOR FY 2006?

Is the Expenditure Difference less than or equal to the Allowable Reduction? N/A
(IF YES, APPLICANT HAS MAINTAINED EFFORT. IF NO IN STEPS 1 and 2, GO TO STEP 3.)

3. DID THE APPLICANT MAINTAIN EFFORT ON A PER-STUDENT BASIS?

To find the per-student amount, divide the expenditure for state and local expenditures by the child count for each fiscal year.

Per-student amount for FY 2005----- 4,885
Per-student amount for FY 2006----- 5,374

Is the per-student amount for FY 2006 greater than or equal to the per-student amount for FY 2005? YES

(IF YES, APPLICANT HAS MAINTAINED EFFORT. IF NO FOR ALL 3 STEPS, LOOK AT LOCAL FUNDS CALCULATION.)

INDIVIDUALS WITH DISABILITIES EDUCATION ACT (IDEA)
Expenditures For Special Education
by Line Item

State and Local Expenditures using the Trustees Reports for Fiscal Years 2005 and 2006

PRIME APPLICANT: Billings Elem 0965

PRC	Fund	Program	Function	Object	2005 Value	2006 Value
Billings Elem 0965						
	01	General Fund				
		280	Special Education - Local and State			
			1XXX	Instruction		
			1XX	Personal Services - Salaries	3707039.37	3820154.05
910			1XX	Personal Services - Salaries	.00	75000.00
			2XX	Personal Services - Employee Benefits	496433.38	552270.20
			3XX	Purchased Professional and Technical Services	65.00	.00
			4XX	Purchased Property Services	.00	334.95
			5XX	Other Purchased Services	1066.95	228.73
			6XX	Supplies and Materials	21203.73	21124.62
			21XX	Support Services - Students		
			1XX	Personal Services - Salaries	1613648.41	1774223.34
			2XX	Personal Services - Employee Benefits	156269.87	182967.43
			5XX	Other Purchased Services	.00	769.21
			6XX	Supplies and Materials	.00	1143.23
			810	Dues and Fees	.00	30.00
			221X	Improvement of Instruction Services		
			1XX	Personal Services - Salaries	220.00	.00
			5XX	Other Purchased Services	120.00	.00
			24XX	Support Services - School Administration		
			1XX	Personal Services - Salaries	142856.66	155762.05
			2XX	Personal Services - Employee Benefits	13287.59	14670.38
			26XX	Operation and Maintenance of Plant Services		
			1XX	Personal Services - Salaries	32.50	.00
			2XX	Personal Services - Employee Benefits	1.73	.00
			6XX	Supplies and Materials	268.52	.00
			27XX	Student Transportation Services		
			5XX	Other Purchased Services	.00	1046.75
			35XX	Extracurricular - Athletics		
			5XX	Other Purchased Services	.00	1223.96
	10	Transportation Fund				
		280	Special Education - Local and State			
			27XX	Student Transportation Services		
			1XX	Personal Services - Salaries	379879.16	401741.16
			2XX	Personal Services - Employee Benefits	115584.58	127349.51
			5XX	Other Purchased Services	45706.12	41952.81
	14	Retirement Fund				
		280	Special Education - Local and State			
			1XXX	Instruction		
			2XX	Personal Services - Employee Benefits	598390.83	640368.49
			21XX	Support Services - Students		
			2XX	Personal Services - Employee Benefits	275320.63	305150.03
			221X	Improvement of Instruction Services		
			2XX	Personal Services - Employee Benefits	36.69	.00

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PRC	Fund	Program	Function	Object	2005 Value	2006 Value
Billings Elem 0965						
	14	Retirement Fund				
	280	Special Education - Local and State				
	24XX	Support Services - School Administration				
	2XX	Personal Services - Employee Benefits				
					23823.20	26226.95
	26XX	Operation and Maintenance of Plant Services				
	2XX	Personal Services - Employee Benefits				
					5.42	.00
	27XX	Student Transportation Services				
	2XX	Personal Services - Employee Benefits				
					63349.78	67644.49
				District/Coop Totals	7,654,610.12	8,211,382.34

Billings H S 0966

	01	General Fund				
	280	Special Education - Local and State				
	1XXX	Instruction				
	1XX	Personal Services - Salaries				
					2151694.43	2147986.68
910	1XX	Personal Services - Salaries				
					.00	88941.61
	2XX	Personal Services - Employee Benefits				
					257949.21	300472.03
910	2XX	Personal Services - Employee Benefits				
					.00	499.98
	3XX	Purchased Professional and Technical Services				
					.00	31860.00
	4XX	Purchased Property Services				
					.00	1262.78
	5XX	Other Purchased Services				
					164.07	35378.40
	6XX	Supplies and Materials				
					15139.59	15334.41
	21XX	Support Services - Students				
	1XX	Personal Services - Salaries				
					364107.12	367011.69
	2XX	Personal Services - Employee Benefits				
					39033.24	41185.33
	5XX	Other Purchased Services				
					.00	45.83
	6XX	Supplies and Materials				
					.00	428.76
	24XX	Support Services - School Administration				
	1XX	Personal Services - Salaries				
					143288.79	153949.83
	2XX	Personal Services - Employee Benefits				
					18137.38	21129.53
	27XX	Student Transportation Services				
	5XX	Other Purchased Services				
					.00	1046.75
	35XX	Extracurricular - Athletics				
	5XX	Other Purchased Services				
					.00	1223.97
	10	Transportation Fund				
	280	Special Education - Local and State				
	27XX	Student Transportation Services				
	1XX	Personal Services - Salaries				
					29203.71	47775.64
	2XX	Personal Services - Employee Benefits				
					11240.20	15282.09
	5XX	Other Purchased Services				
					27144.04	30580.56
	14	Retirement Fund				
	280	Special Education - Local and State				
	1XXX	Instruction				

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State and Local Expenditures using the Trustees Reports for Fiscal Years 2005 and 2006

PRIME APPLICANT: Billings Elem 0965

PRC	Fund	Program	Function	Object	2005 Value	2006 Value
Billings H S 0966						
14 Retirement Fund						
280 Special Education - Local and State						
1XXX Instruction						
		2XX	Personal Services - Employee Benefits		326476.23	336362.12
21XX Support Services - Students						
		2XX	Personal Services - Employee Benefits		56941.96	36101.71
24XX Support Services - School Administration						
		2XX	Personal Services - Employee Benefits		22408.64	.00
27XX Student Transportation Services						
		2XX	Personal Services - Employee Benefits		4567.11	7370.15
District/Coop Totals					3,467,495.72	3,681,229.85
Prime Applicant Totals					11,122,105.84	11,892,612.19